



General Assembly

Substitute Bill No. 1415

January Session, 2001

***AN ACT CONCERNING SALES TAX-FREE WEEKS AND THE
PERSONAL INCOME TAX CREDIT FOR PROPERTY TAXES PAID.***

Be it enacted by the Senate and House of Representatives in General Assembly convened:

1 Section 1. Section 12-407d of the general statutes is repealed and the
2 following is substituted in lieu thereof:

3 From the [third] second Sunday in August until the second
4 Saturday next succeeding, inclusive, the provisions of this chapter
5 shall not apply to sales of any article of clothing or footwear intended
6 to be worn on or about the human body the cost of which article to the
7 purchaser is less than three hundred dollars. For purposes of this
8 section, clothing or footwear shall not include (A) any special clothing
9 or footwear primarily designed for athletic activity or protective use
10 and which is not normally worn except when used for the athletic
11 activity or protective use for which it was designed, and (B) jewelry,
12 handbags, luggage, umbrellas, wallets, watches and similar items
13 carried on or about the human body but not worn on the body in the
14 manner characteristic of clothing intended for exemption under this
15 section.

16 Sec. 2. Subsection (b) of section 12-704c of the general statutes is
17 repealed and the following is substituted in lieu thereof:

18 (b) The credit allowed under this section shall not exceed two
19 hundred fifteen dollars for the taxable year commencing on or after

20 January 1, 1997, and prior to January 1, 1998; for taxable years
21 commencing on or after January 1, 1998, but prior to January 1, 1999,
22 three hundred fifty dollars; for taxable years commencing on or after
23 January 1, 1999, but prior to January 1, 2000, four hundred twenty-five
24 dollars; [and] for taxable years commencing on or after January 1, 2000,
25 but prior to January 1, 2001, five hundred dollars; for taxable years
26 commencing on or after January 1, 2001, but prior to January 1, 2002,
27 six hundred fifty dollars; and for taxable years commencing on or after
28 January 1, 2002, seven hundred fifty dollars. In the case of any
29 husband and wife who file a return under the federal income tax for
30 such taxable year as married individuals filing a joint return, the credit
31 allowed, in the aggregate, shall not exceed such amounts for each such
32 taxable year.

33 Sec. 3. This act shall take effect July 1, 2001.

FIN *Joint Favorable Subst.*